

REVENUE DEPARTMENT[701]

Amended Notice of Intended Action

Pursuant to the authority of Iowa Code sections 421.14 and 422.68, the Department of Revenue hereby gives notice that a public hearing will be held on April 26, 2013, from 9 to 10 a.m. in Room 430, Fourth Floor, Hoover State Office Building, 1305 East Walnut Street, Des Moines, Iowa, at which time persons may present their views, either orally or in writing, on the proposed amendment to rule 701—71.3(421,428,441), regarding the valuation of agricultural real estate. The amendment was published under Notice of Intended Action in the Iowa Administrative Bulletin on March 20, 2013, as **ARC 0653C**.

Contrary to the statement in the preamble of Notice **ARC 0653C**, the Department has determined that the proposed amendment may necessitate additional expenditures in the amount of \$5,000 to \$15,000 per county for those counties with digital parcels. For the seven counties without digital parcels, the proposed amendment may necessitate additional expenditures in the amount of up to \$100,000 but possibly a greater amount.

After analysis and review of this rule making, a positive impact on jobs could exist.